

**EXHIBIT F**

**LIST OF PROFESSIONALS BY MATTER**

<b>Matter Number</b>	<b>Matter Name</b>	<b>Timekeeper Name</b>	<b>Initials</b>	<b>Position</b>
396-00002	General	Juan J. Casillas	JJC	Partner
		Luis Llach	LLL	Partner
		Luis Torres	LLTM	Partner
		Miguel A. Santiago	MAS	Partner
		Rene Comas	RC	Counsel
		Natalia Palmer	NP	Junior Partner
		Cristina Fernandez	CF	Senior Associate
		Ericka Montull	EM	Senior Associate
		Juan Nieves	JN	Senior Associate
		Natalia Del Nido	ND	Senior Associate
		Viviana Currais	VC	Associate
		Paralegal Services	PLS	Paralegal
396-00003	COFINA	Juan J. Casillas	JJC	Partner
		Cristina Fernandez	CF	Senior Associate
396-00006	PREPA	Juan J. Casillas	JJC	Partner
		Luis Llach	LLL	Partner
		Luis L. Torres	LLTM	Partner
		Cristina Fernandez	CF	Senior Associate
		Natalia Del Nido	ND	Senior Associate
396-00007	HTA	Juan J. Casillas	JJC	Partner
		Miguel A. Santiago	MAS	Partner
		Rene Comas	RC	Counsel
		Cristina Fernandez	CF	Senior Associate
		Natalia Del Nido	ND	Senior Associate
396-00008	ERS	Juan J. Casillas	JJC	Partner
		Luis Llach	LLL	Partner
		Miguel A. Santiago	MAS	Partner

		Rene Comas	RC	Counsel
		Natalia Palmer	NP	Junior Partner
		Cristina Fernandez	CF	Senior Associate
		Natalia Del Nido	ND	Senior Associate

396-00009	Other Adversary Proceedings	Juan J. Casillas	JJC	Partner
		Luis Llach	LLL	Partner
		Cristina Fernandez	CF	Senior Associate
		Ericka Montull	EM	Senior Associate
		Paralegal Services	PLS	Paralegal

396-00011	GO Bond Debt Issues	Juan J. Casillas	JJC	Partner
-----------	---------------------	------------------	-----	---------

396-00014	PBAPR	Juan J. Casillas	JJC	Partner
		Cristina Fernandez	CF	Senior Associate

396-00015	Fee Application	Juan J. Casillas	JJC	Partner
		Luis Llach	LLL	Partner
		Paralegal Services	PL	Paralegal

396-00017	Commonwealth Claims Review	Juan J. Casillas	JJC	Partner
		Luis Llach	LLL	Partner
		Luis L. Torres	LLTM	Partner
		Luis Ramos	LRC	Member
		Juan R. Gonzalez	JGM	Counsel
		Rene Comas	RC	Counsel
		Natalia Palmer	NP	Junior Partner
		Cristina Fernandez	CF	Senior Associate
		Ericka Montull	EM	Senior Associate
		Juan Nieves	JN	Senior Associate

396-00018	Avoidance Actions	Juan J. Casillas	JJC	Partner
		Luis Llach	LLL	Partner
		Juan Nieves	JN	Senior Associate
		Paralegal Services	PLS	Paralegal